

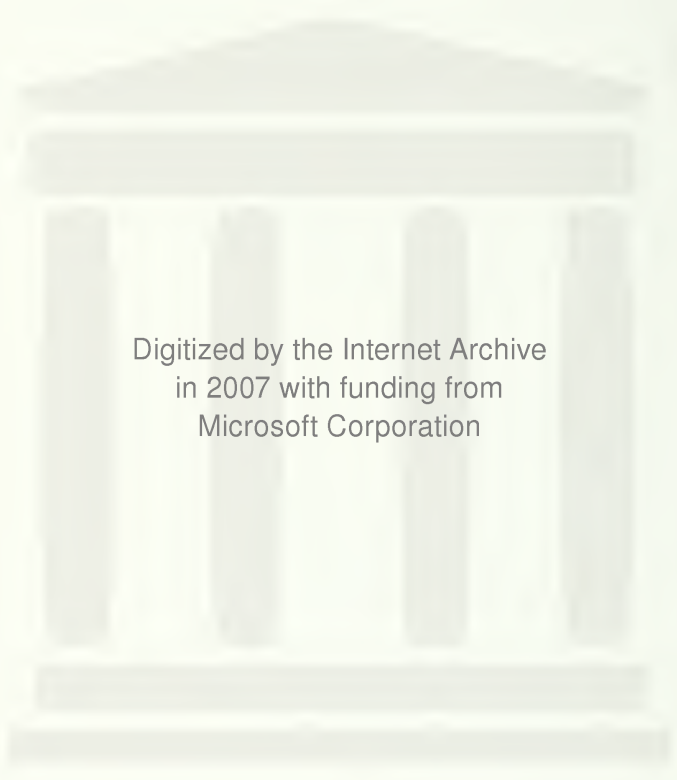
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STATE OF WASHINGTON  
DEPARTMENT OF EDUCATION

Bulletin No. 28

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THE  
APPORTIONMENT  
OF THE  
Current State School Fund  
OF THE

STATE OF WASHINGTON

1916

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PUBLISHED BY THE AUTHORITY OF  
MRS. JOSEPHINE CORLISS PRESTON  
State Superintendent of Public Instruction  
OLYMPIA, WASHINGTON

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OLYMPIA, WASH.  
FRANK M. LAMBORN  PUBLIC PRINTER  
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
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## FOREWORD

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I am presenting this bulletin of information on the apportionment of our Current State School Fund to the people of the State of Washington for study and consideration.

This bulletin has been prepared by Mr. Arthur Wilson, Assistant State Superintendent of Public Instruction. Mr. Wilson has spent a number of weeks working out this detailed information in regard to the actual operation of the apportionment of our Current State School Fund.

No other state in the Union has devised such an extensive plan of credit attendance in addition to actual attendance as a part of the basis for apportionment as has the State of Washington. In each instance where credit attendance is allowed the legislature has recognized and provided for different phases of school work which entailed higher expense in the matter of instruction and operation.

I wish to call attention to the fact that under the present basis of apportionment the school system of this state has responded and reached its present state of efficiency. Comparative tables are given in this bulletin which show the apportionment of funds on the present basis and also on the basis of actual attendance only, all credits being excluded.

Important as is the raising of sufficient school revenues, the distribution of such revenues is even more important. Granted that we are able to "raise the money," and that we have "raised the money," the next important question is how to distribute this money so as to accomplish best the real purpose of public education.

Taxes and all forms of public revenues are designed primarily to promote the public good.

In Cubberley and Elliott's book on "State and County School Administration," I quote from their chapter on "Theory on Which Taxation for Public Education is Based":

"Herbert Spencer in 1850 announced the doctrine that the taxation of one man's property for the purpose of educating another man's children is robbery, and that the State has no more right to administer education than it has to administer religion.

"Legislation, both in Europe and in this country, has in a practical way completely refuted that doctrine. In the evolution of the democratic idea of government, education early found a place. A larger view of the functions of government than that of mere police protection, to which Spencer's doctrine would limit it, has been expressed in child-labor laws which take away from the parent the right to enslave his children, rigid health measures and various other enactments of similar character, designed not so much for the individual, but for the protection of society and the welfare of the State.

"The civilized world today has, in the matter of public education, rather followed the dictum of Macaulay that 'Whoever has the right to hang, has the right to educate.'"

"The modern accepted theory of the State, then, assumes that the government not only *can* levy taxes for the establishment and maintenance of schools, but it is just as much its duty by this means to protect itself against ignorance and its consequences as it is to protect itself against paupers by maintaining almshouses, or against criminals by providing jails and penitentiaries. A democratic community cannot endure without adequate provision for the training of all its citizenship in intelligence, in character, in leadership and in economic efficiency. As a matter of life and death, therefore, the State undertakes to train its children. An educated citizen is a more valuable asset to the State than an ignorant one. He will produce more revenue and be less likely to become a liability. It is only on the ground of an investment—an economic necessity—that the State can justify the imposition of taxes for public education. Public education, then, is after all, an exercise by the government of the police power, even if not so recognized by Spencer. It is in addition a great social and economic effort.

"The ability of this generation to recognize education as something larger than mere learning or even discipline, to per-

ceive it as a great force moulding national character,' is one of the wholesome signs of the times.

"In the educative process certain well-defined and clearly established steps are necessary. Formal education begins with the elementary school and ends with the graduate school of the university. The great instrument for this training we call a system of schools. A school system, therefore, is a great social agent of the State, and the parts that compose the whole are simply sub-agents in one general educative process."

The State of Washington provides a "State system of schools" as follows:

"A general and uniform system of public schools shall be maintained throughout the State of Washington, and shall embrace common schools (including high and elementary schools, schools for special help and discipline, schools or departments for special instruction), technical schools, the University of Washington, the State College of Washington, state normal schools, state training schools, schools for defective youth, and such other educational institutions as may be established by law and maintained at public expense."

*Josephine Carliss Preston*  
*Superintendent.*



**FROM THE CODE OF PUBLIC INSTRUCTION,  
STATE OF WASHINGTON, 1913.**

**CURRENT SCHOOL FUNDS.**

**Section 281:**

"The interest accruing on said permanent school fund, together with all rentals and other revenues derived therefrom, and from lands and other property devoted to the common school fund, shall be exclusively applied to the current use of the common schools.

"In addition thereto it shall be the duty of the State Board of Equalization, annually, at the time of levying taxes for state purposes, to levy a tax sufficient to produce a sum which, when added to the amount of money derived from interest and other income from the state permanent school fund during the preceding school year, shall equal \$10.00 for each child of school age residing in the state as shown by the last reports of the several county superintendents to the Superintendent of Public Instruction: *Provided*, That said tax shall not exceed five (5) mills on the dollar.

"The funds provided by this section shall be known as the current state school fund."

"School buildings cannot be built and paid for with warrants on the general fund."—*Campbell*. (See section 286.)

**From proceedings of the State Board of Equalization:**

"Friday, September 24, 1915, the Superintendent of Public Instruction certified that from the last reports of the county superintendents the total number of children in the state of school age is 303,614.

"Under the law a levy of \$10.00 per school capita was made which after deducting \$973,585.00 receipts from all other sources leaves \$2,062,555.00 to be raised by tax alone; therefore a levy of two (2) mills on the total valuation of taxable property of the state was fixed by the board for school purposes, amounting to the sum of \$2,062,555.00."

Of the above \$10.00 per census child, \$6.80 is thus raised by the two (2) mill tax, while \$3.20 is raised by the interest on the permanent school fund, interest on public school lands sold, rentals on public school lands, etc.

**APPORTIONMENT.**

**Section 243:**

"The Superintendent of Public Instruction shall apportion to the several counties of this state on or before the 20th day of July, October, January, April, May and June of each year such current state school funds as have been certified by the State Auditor to be in the hands of the state and county treasurers."

**Section 244:**

"For the purpose of the apportionment the Superintendent of Public Instruction shall base his calculations upon the days' attendance as shown by the several county superintendents' last annual reports filed in his office."

**CREDIT ATTENDANCE.**

(1)

**Section 249:**

"For purposes of apportionment of current state school funds, the attendance of all pupils in high school shall be counted as one and one-half times the actual attendance; but in order to receive the benefit of this provision no tuition can be charged any high school pupil, regardless of where his residence may be in this state, if there be no high school in the pupil's resident district."

(2)

**Section 248:**

"It shall be the duty of the principal or head of every private school on or before the 30th day of June of each year to make a sworn report to the clerk of the district in which any pupil attending such private school resides of the actual days' attendance in said private school of each pupil attending said private school during the preceding school year. The report shall include such pupils only as are between six and twenty-one years of age and whose parents or guardians actually reside in the school district where the said pupil resides, and each district in making up the attendance of said district for the purpose of apportionment shall be entitled to the days' attendance so reported."

(3)

**Section 252:**

"In addition to the regular quarterly apportionments as provided by law, the Superintendent of Public Instruction shall apportion annually to each high school the sum of one hundred (\$100) dollars for each grade above the grammar grades maintained in such school. In order to receive the bonus of one hundred dollars the district must have maintained a high school in fact during the preceding school year, and must have maintained an average daily attendance in each grade of at least four students."

(4)

**Section 261:**

"When the institute is held during the time when a teacher is employed in teaching, his pay shall not be diminished by reason of his attendance, when certified to by the county superintendent, and in addition to the actual attendance earned by the district, an additional attendance shall be credited to the district, determined by multiplying

the average daily attendance for the term by the number of days the teacher attended the institute."

(5)

**Section 245:**

"The basis of the apportionment to each county shall be on the total days of attendance in the several districts of the county: *Provided*, That each school district shall be credited with at least two thousand days' attendance."

(6)

**Section 126:**

"*Provided*, That for the purpose of apportionment the consolidated district shall be considered one district: *Provided further*, That for the purpose of apportionment the consolidated district shall be credited with two thousand days' attendance in addition to actual attendance for each district, less one, so consolidated."

(7 and 8)

**Section 250:**

"For purposes of apportionment of current school funds the attendance of pupils in *parental schools* where food and lodging are furnished the pupil shall be counted as three times the actual attendance, and in *schools for defectives* five times the actual attendance shall be allowed."

(9)

**Section 251:**

"In night schools authorized by the laws of this state an evening's attendance shall be counted as a half day's attendance without maximum age limit."

(10)

**Section 254:**

"When the school board of any district is obliged to close the schools by order of the board of health or health officer on account of the prevalence of infectious disease, or when it is impossible to maintain the school on account of any circumstances over which the school board has no control, the State Superintendent of Public Instruction may, at his discretion, allow such district its regular apportionment of funds for the time so lost, the amount to be determined on a basis of the average daily attendance in the district for the year in which such discontinuance occurs: *Provided*, That in no such case may any district draw money for a period of time longer than fifteen school days."

**COUNTY TAX.**

**Section 283:**

"The county commissioners of the several counties of the State of Washington shall annually, at the time of making the tax levy for county purposes, levy a tax on all the property subject to taxation in



their county, sufficient to produce the sum of ten dollars for each child of school age therein, as is shown by the certificate of the county superintendent hereinafter mentioned: *Provided*, That such tax on said property shall in no case exceed five mills on each dollar, at the assessed valuation; such tax to be used for the support and maintenance of the public schools in such county."

#### APPORTIONMENT OF COUNTY FUND.

##### Section 285:

"At the same time that the state school funds are apportioned to the different districts, as provided in chapter 5, Title III, of this act, the whole of the money derived under section 5 of this chapter (9) shall be apportioned as follows: Two-thirds thereof shall go to the different districts of each county in proportion to the number of days of attendance in each district for the preceding school year, and one-third thereof shall go to the different districts of each county in proportion to the number of teachers employed in such district for the preceding school year: *Provided*, That where a district employs a second or additional teacher for a term less than eight months such district shall receive one-eighth of an apportionment for each teacher for each month she is actually employed."

##### Note:

In arriving at the basis of attendance for the apportionment of two-thirds of the county apportionment, according to an opinion of the Assistant Attorney General rendered October 7th, 1913, (a) the 2,000-day credit attendance, (b) the one-half high school credit attendance, (c) the credit attendance in parental schools, and (d) the credit attendance for defectives, shall not be counted.

#### DISTRICT TAXES.

##### Section 286:

"In addition to the school revenues provided by sections 3 and 6 (5) of this chapter, for the support of the common schools of this state, a tax may be levied upon all taxable property in each school district of this state, in the manner provided by law, and the funds thereby created shall be known as the 'School District Fund.'

"The 'School District Fund,' together with the apportionment from the 'Current State School Fund' and the county apportionments, shall constitute the 'General School Fund' of each school district."

*To Mrs. Josephine Corliss Preston, Superintendent of Public Instruction, Olympia, Washington.*

DEAR MADAM: The detailed matter submitted herewith concerning the apportionment of the Current State School Fund for 1916 is based upon the assumption that the funds contributed as the direct tax portion to provide, in part, the required \$10.00 per census child shall all be paid and shall all be available for apportionment as a part of the total Current State School Fund to be apportioned on the "basis of apportionment" for the school year ending June 30, 1915. It is also assumed that the entire amount of funds otherwise provided to make up the balance of the required \$10.00 per census child shall all be available for apportionment on the same basis.

The various tables shown herein are based upon the assumption that the entire proposed fund, amounting to \$3,036,140, shall be apportioned according to the "basis of apportionment" which for convenience may be called the "basis for 1916." It should be borne in mind that in the matter of actual apportionment this condition does not obtain. The school year of 1914-15 dates from the first of July, 1914, to June 30, 1915. The first apportionment for which the 1916 basis is available is the one occurring in October, hence the "basis for 1916" is used for the apportionments of October, 1915, January, 1916, April, 1916, May, 1916, June, 1916, and July, 1916. The direct tax (of 1915) amounting to \$2,062,555 levied by the state is not due until the first Monday in February, 1916, (delinquent November 30, 1916) hence it will be seen that the October and January apportionments (made from the 1916 basis) are from the funds provided for the Current State School Fund for the previous year.

For all practical purposes and to meet the need for which this bulletin is published, the amounts will not vary so far as the credit percentages are concerned, and are immaterial as affecting the results of a comparative study of apportionment plans.



Herein will be found the complete distribution of all credit attendance by counties, and the amounts involved therein in the apportionment of the Current State School Fund on the basis of apportionment for 1916; also the total amount of apportionment of the same fund by counties apportioned on the present basis and apportioned on the basis of actual attendance only. In addition to this is presented a comparative study of apportionment according to the present basis and according to the basis of actual attendance only, as it applies to thirty-nine of the larger districts of the state, including all districts of the first class, all city districts enrolling over 1,000 pupils, not first class, twenty-one other city districts in the state, three of which contain union high schools, and two of the largest consolidated districts in the state. There is also shown for comparative study of rural districts, consecutive groups of rural districts taken at random in Grant county, Clallam county, and Columbia county.

It will be noted by referring to the total of column 3, page 29, that the total tax levied for the Current State School Fund for 1916 amounts to \$2,079,984.35. The State Board of Equalization after having equalized the assessed valuations of all counties apportions to each county the amount of direct tax the state requires it to pay as its share of the total Current State School Fund (\$2,062,555.00 for 1916).

The excess of total tax levied by the various counties above the total required by the state is entirely voluntary on the part of the counties and any amount paid in excess of the required levy is actually contributed to the fund. However, the real purpose of the excess levy is to offset the 3% rebate which may be had by the payment of taxes on real estate, if made before March 15, 1916. It should be noted that column 4 and all other columns involving the apportionment of the total amount of the Current State School Fund are based upon the assumption that only the exact amount required by the state shall be paid, and that the total amount of the Current State School Fund shall be \$3,036,140.00.

The different levies shown in column 2, pages 28 and 29, are the levies each county fixes as its rate in order to raise the sum specified. In this connection it should be noted that while the total amount of the Current State School Fund is based upon the number of census children in the state, the amount of the direct tax portion each county shall pay to the direct tax portion of the fund is based upon the ratio of the total taxable property of the county to that of the state (valuations having been equalized).

District valuations per census child, column 3, pages 30 and 31, are not of much value inasmuch as each county fixes its own ratio of assessed valuation to actual valuation. The ratio varies in different counties of the state from 25% to 50% of actual valuation. The average for the state (1915) is 42.47%. The state levy for the present year (as shown before) is 2 mills on the assessed valuation (\$1,031,277,499) of the total taxable property in the state. It should be noted that the inequality of assessed valuations in the counties is equalized by the county levy (as shown in column 4, pages 30 and 31) which of course applies to all the district valuations in the county. In counties where assessed valuations are below the average for the state (42.47%), the state levies are more than 2 mills, and in all counties having assessed valuations in excess of the average for the state, the state levies are less than 2 mills. In each county the levy varies from the 2 mill state levy in proportion as the assessed valuation of the county varies from the average assessed valuation for the state.

Graph No. 2 shows the comparative apportionment of the fund on the present basis of apportionment and on the basis of actual attendance only, and is based on columns 16 and 17, pages 34 and 35.

Districts on pages 30 and 31, column 2, include 147,833 of the total 303,614 census children of the state, or 48.6%.

Districts on pages 34 and 35, column 21, include 93,024 of the total 190,129 pupils in average daily attendance in the state, or 48.9%.

Column 7, pages 30 and 31, shows that under the present basis of apportionment, 50.7% of the direct tax portion of the total Current State School Fund is returned to the 39 districts included in the tabulation.

Column 20, pages 34 and 35, is the real basis for a comparative study of valuations since it is formulated after values have been equalized.

The enactment of recent state laws regarding state apportionment indicates that there is a growing tendency necessitating a district to levy a certain minimum rate before it shall share in the state funds. A further tendency is shown to establish a minimum term for the school year before a district shall benefit in the apportionment of the state school funds. (Washington now requires a six months' term.)

From the data available in this study, it should be understood that the amount of funds to be apportioned to any district in the state according to either basis may be obtained by multiplying the number of days' attendance for that basis by the rate per diem for the basis, keeping in mind that when the figures are to be obtained according to the present basis, the \$100 bonus to high school grades is to be added in case the district has a high school entitled to that bonus.

Respectfully submitted,

ARTHUR WILSON,

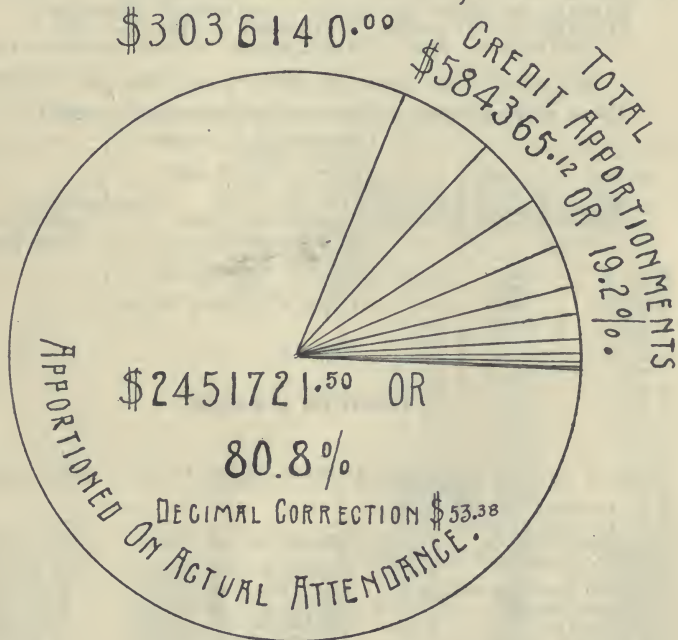
*Assistant Superintendent.*

Olympia, Wash., Mar. 20, 1916.





# APPORTIONMENT OF CURRENT STATE SCHOOL FUND, 1916 BASIS. \$3036140.00



# NOTES REGARDING THE APPORTIONMENT OF THE CURRENT STATE SCHOOL FUND FOR 1916.

303,614 Census-children @ \$10.00 = \$3,036,140.00 if all collected.  
 \$3,036,140.00 — \$89,300.00 bonus to High School Grades = \$2,946,840.00.  
 \$2,946,840.00 ÷ 39,918,540 days (basis of apportionment) = .07382+ per day.  
     { 39,918,540 days × .07382+ = \$2,946,786.62.  
     { \$2,946,840.00 — \$2,946,786.62 = \$53.38 correction due to decimal.

\$3,036,140.00 ÷ 33,213,683 days (total actual days, all schools, all credits  
 excluded) = .09141+ per day.  
 33,213,683 × .09141+ = \$3,036,062.76.      Decimal correction, \$77.24.

\$2,062,555.00 (direct tax portion) — \$89,300.00 = \$1,973,255.00.  
 \$1,973,255.00 (tax portion) ÷ 39,918,540 = .0494+ per day.  
 39,918,540 × .0494+ = \$1,971,975.86.      Decimal correction, \$1,279.14.

Actual attendance rate per diem (all credits excluded) .09141+.

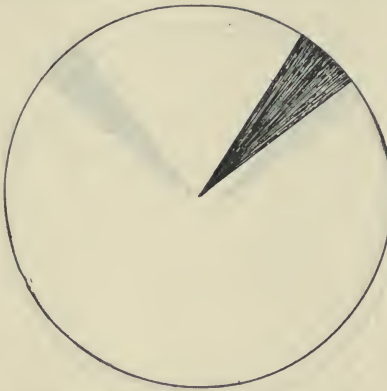
Present basis of apportionment, rate per diem	{	One-Half H. S. Attendance credit	}	.07382+ + \$89,000.00 to H. S. Grades.
		Private Schools credit		
		Institute credit		
		2,000-day credit		
		Consolidation credit		
		Defective credit		
		Evening School credit		
		Parental School credit		
		Sickness credit		
Actual Attendance credit				

## CREDITS ITEMIZED.

1. H. S. One-Half Attendance	2,299,348 days @ .07382 =	\$169,737.87 = .0559
Total, 2,299,684		
Exclude Skamania, 286		
Exclude Stevens, 50		
2. Private Schools	1,622,201 days @ .07382 =	119,750.87 = .0394
3. \$100 Bonus to H. S. Grades		89,300.00 = .0294
4. Institute	922,586 days @ .07382 =	68,105.30 = .0224
5. 2,000 days' attendance	678,127 days @ .07382 =	50,059.33 = .0164
6. Consolidation	632,000 days @ .07382 =	46,654.24 = .0153
7. Defective	267,820 days @ .07382 =	19,770.47 = .0064
8. Evening Schools	177,310 days @ .07382 =	13,089.03 = .0043
9. Parental	83,346 days @ .07382 =	6,152.60 = .0020
10. Sickness	23,644 days @ .07382 =	1,745.41 = .0005
11. *Actual Attendance	33,213,683 days	
Excluded.	1,525 days	
†Basis of Apportionment	33,212,158 days @ .07382 =	2,451,721.50
Decimal Correction		53.38
Totals	39,918,540 days @ .07382 =	\$3,036,140.00
Total amount to credits		584,365.12 = .1920

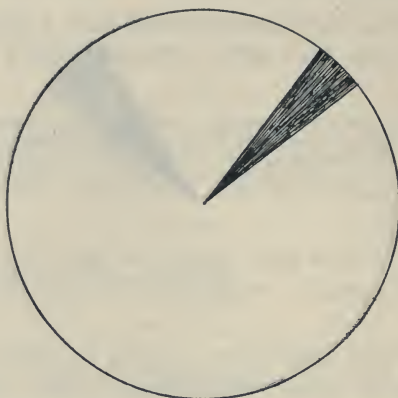
\* Actual total attendance for all grades, day schools, column 6, County Superintendent's report, also total of columns 1 and 2 (less night school attendance), apportionment sheet.

† Column 10, apportionment sheet.

**CREDIT OF ONE-HALF HIGH SCHOOL ATTENDANCE.**

(Basis of Apportionment, School Year of 1914-15.)

COUNTIES	Number of Days	Rate of Basis of Apportionment	Amount Each County Will Receive
Adams .....	17,488	.07382	\$1,290 96
Asotin .....	16,796	.07382	1,239 88
Benton .....	21,382	.07382	1,578 42
Chelan .....	40,408	.07382	2,982 92
Clallam .....	13,819	.07382	1,020 11
Clarke .....	47,803	.07382	3,528 82
Columbia .....	11,753	.07382	867 61
Cowlitz .....	22,473	.07382	1,658 96
Douglas .....	10,133	.07382	748 02
Ferry .....	4,207	.07382	310 56
Franklin .....	7,457	.07382	550 48
Garfield .....	9,153	.07382	676 04
Grant .....	14,413	.07382	1,063 97
Grays Harbor .....	56,854	.07382	4,196 96
Island .....	6,672	.07382	492 53
Jefferson .....	15,247	.07382	1,125 53
King .....	557,575	.07382	41,160 19
Kitsap .....	22,347	.07382	1,649 66
Kittitas .....	32,209	.07382	2,377 67
Klickitat .....	15,454	.07382	1,140 81
Lewis .....	71,039	.07382	5,244 10
Lincoln .....	40,601	.07382	2,997 17
Mason .....	9,169	.07382	676 86
Okanogan .....	21,035	.07382	1,552 80
Pacific .....	21,239	.07382	1,567 86
Pend Oreille .....	6,942	.07382	512 46
Pierce .....	235,325	.07382	17,371 69
San Juan .....	4,837	.07382	357 07
Skagit .....	58,294	.07382	4,303 25
Skamania .....	5,068	.07382	374 12
Snohomish .....	143,609	.07382	10,601 22
Spokane .....	295,808	.07382	21,836 55
Stevens .....	29,917	.07382	2,208 47
Thurston .....	38,800	.07382	2,864 22
Wahkiakum .....	1,148	.07382	84 74
Walla Walla .....	67,393	.07382	4,974 95
Whatcom .....	119,348	.07382	8,810 27
Whitman .....	85,730	.07382	6,328 59
Yakima .....	100,398	.07382	7,411 33
Totals.....	2,299,343	.....	\$169,737 87



## CREDIT OF ACTUAL ATTENDANCE IN PRIVATE SCHOOLS.

(Basis of Apportionment, School Year 1914-15.)

COUNTIES	Days	Rate	Amount
Adams .....			
Asotin .....			
Benton .....			
Clallam .....			
Chelan .....	93	.07382	\$6 87
Clarke .....	74,044	.07382	5,465 93
Columbia .....			
Cowlitz .....			
Douglas .....			
Ferry .....			
Franklin .....			
Garfield .....	10,066	.07382	743 07
Grant .....			
Grays Harbor .....	29,064	.07382	2,145 51
Island .....			
Jefferson .....			
King .....	581,459	.07382	42,923 35
Kitsap .....	1,786	.07382	131 84
Kittitas .....	15,808	.07382	1,166 95
Klickitat .....			
Lewis .....	19,792	.07382	1,461 05
Lincoln .....	10,403	.07382	767 95
Mason .....			
Okanogan .....	12,979	.07382	953 11
Pacific .....			
Pend Oreille .....			
Pierce .....	170,022	.07382	12,551 05
San Juan .....	1,448	.07382	106 89
Skagit .....	4,092	.07382	302 07
Skamania .....			
Snohomish .....	88,723	.07382	6,549 53
Spokane .....	262,689	.07382	19,391 73
Stevens .....	10,905	.07382	805 01
Thurston .....	14,729	.07382	1,087 29
Wahkiakum .....			
Walla Walla .....	88,513	.07382	6,534 03
Whatcom .....	77,552	.07382	5,724 89
Whitman .....	41,621	.07382	3,072 34
Yakima .....	106,413	.07382	7,855 41
<b>Totals.....</b>	<b>1,622,201</b>		<b>\$119,750 87</b>





**\$100 TO HIGH SCHOOL GRADES.**

(Basis of Apportionment, School Year 1914-15.)

COUNTIES	Total	COUNTIES	Total
Adams .....	\$1,100	Lewis.....	\$4,600
Asotin .....	900	Lincoln.....	3,600
Benton .....	1,400	Mason.....	400
Chelan .....	2,200	Okanogan.....	3,000
Clallam .....	1,000	Pacific.....	1,900
Clarke .....	2,800	Pend Oreille.....	700
Columbia .....	700	Pierce.....	4,700
Cowlitz .....	1,600	San Juan.....	400
Douglas .....	900	Skagit.....	3,000
Ferry .....	400	Skamania.....	500
Franklin .....	800	Snohomish.....	4,200
Garfield .....	400	Spokane.....	6,300
Grant .....	1,800	Stevens.....	2,300
Grays Harbor .....	2,200	Thurston.....	1,700
Island .....	700	Wahkiakum.....	.....
Jefferson .....	800	Walla Walla.....	1,900
King .....	9,200	Whatcom.....	5,000
Kitsap .....	1,700	Whitman.....	6,600
Kittitas .....	1,900	Yakima.....	4,900
Klickitat .....	1,200		
<b>Total.....</b>			<b>\$89,300</b>



## CREDIT OF INSTITUTE ATTENDANCE.

(Basis of Apportionment, School Year of 1914-15.)

COUNTIES	Days	Rate	Amount
Adams .....	10,025	.07382	\$740 05
Asotin .....	5,364	.07382	395 97
Benton .....	8,300	.07382	612 71
Chelan .....	15,572	.07382	1,149 53
Clallam .....	7,080	.07382	522 65
Clarke .....	24,426	.07382	1,803 13
Columbia .....	6,459	.07382	476 79
Cowlitz .....	12,535	.07382	925 33
Douglas .....	8,988	.07382	659 81
Ferry .....	3,664	.07382	270 48
Franklin .....	4,185	.07382	308 94
Garfield .....	3,720	.07382	274 61
Grant .....	8,300	.07382	612 71
Grays Harbor .....	27,212	.07382	2,008 79
Island .....	4,970	.07382	366 88
Jefferson .....	4,835	.07382	356 92
King .....	192,510	.07382	14,211 09
Kitsap .....	17,565	.07382	1,296 65
Kittitas .....	14,978	.07382	1,105 68
Klickitat .....	8,675	.07382	640 38
Lewis .....	35,098	.07382	2,590 93
Lincoln .....	18,065	.07382	1,333 56
Mason .....	4,245	.07382	313 36
Okanogan .....	13,040	.07382	962 61
Pacific .....	12,468	.07382	920 38
Pend Oreille .....	4,620	.07382	341 05
Pierce .....	88,895	.07382	6,562 23
San Juan .....	3,220	.07382	237 70
Skagit .....	26,117	.07382	1,927 96
Skamania .....	2,470	.07382	182 34
Snohomish .....	52,300	.07382	3,860 78
Spokane .....	105,950	.07382	7,821 23
Stevens .....	19,156	.07382	1,414 10
Thurston .....	18,005	.07382	1,329 13
Wahkiakum .....			
Walla Walla .....	22,545	.07382	1,664 27
Whatcom .....	34,651	.07382	2,557 94
Whitman .....	32,018	.07382	2,363 57
Yakima .....	40,410	.07382	2,983 06
Totals.....	922,586		\$68,105 30



## CREDIT OF 2,000-DAYS.

(Basis of Apportionment, School Year 1914-15.)

COUNTIES	Number of Districts Having School	No. of Districts Under 2,000-Day Attendance	Total Days These Districts Earned in Attendance	Total Bonus Received by Districts	Earned Plus Bonus	Not 6 Months School	Amount (Rate .07382)
Asotin .....	28	14	15,168	12,832	28,000		\$947 26
Adams .....	96	53	59,926	46,074	106,000		3,401 18
Benton .....	30	19	20,118	17,882	38,000		1,320 06
Chelan .....	50	23	27,498	18,502	46,000		1,365 82
Clallam .....	40	23	23,508	22,492	46,000		1,600 36
Clarke .....	78	12	18,910	5,090	24,000		375 74
Columbia .....	41	18	{ 20,254 -395 -395	{ 15,746 -395 -395	36,000	395	1,191 53
Cowlitz .....	62	18	20,129	15,871	36,000		1,171 60
Douglas .....	91	47	55,417	38,583	94,000		2,848 20
Ferry .....	29	15	21,397	8,603	30,000		635 07
Franklin .....	35	25	24,393	25,607	50,000		1,890 31
Garfield .....	35	24	27,459	20,541	48,000		1,516 33
Grant .....	94	60	71,678	48,322	120,000		3,567 13
Grays Harbor ..	56	14	17,428	10,572	28,000		780 42
Island .....	16	2	2,509	1,491	4,000		110 06
Jefferson .....	31	13	{ 10,793 -239 -239	{ 15,207 -239 -239	26,000	239	1,140 22
King .....	133	16	24,190	7,810	32,000		576 53
Kitsap .....	69	7	10,210	3,790	14,000		279 78
Kittitas .....	45	13	14,687	11,313	26,000		835 12
Klickitat .....	86	52	62,721	41,279	104,000		3,047 21
Lewis .....	78	16	20,721	11,279	32,000		832 62
Lincoln .....	134	61	74,619	47,381	122,000		3,497 06
Mason .....	37	14	17,449	10,551	28,000		778 87
Okanogan .....	75	25	30,694	19,306	50,000		1,425 17
Pacific .....	32	12	12,169	11,831	24,000		873 36
Pend Oreille .....	31	10	{ 14,960 -318 -318	{ 5,040 -318 -318	20,000	318	395 53
Pierce .....	112	14	17,385	10,615	28,000		783 60
San Juan .....	26	8	10,786	5,214	16,000		384 89
Skagit .....	74	9	14,639	3,361	18,000		248 11
Skamania .....	24	10	{ 12,210 -573 -573	{ 8,076 -573 -573	20,000	573	638 48
Snohomish .....	77	12	14,403	9,597	24,000		708 46
Spokane .....	159	37	49,408	24,592	74,000		1,815 38
Stevens .....	119	44	60,212	27,788	88,000		2,051 82
Thurston .....	63	11	16,297	5,703	22,000		420 99
Wahkiakum .....	21	5	5,279	4,721	10,000		348 50
Walla Walla .....	60	28	34,456	21,544	56,000		1,590 39
Whatcom .....	72	6	7,595	4,405	12,000		328 18
Whitman .....	173	72	95,436	48,564	144,000		3,584 99
Yakima .....	57	11	12,573	9,427	22,000		695 91
Totals.....	2,559	873	1,069,398	676,602	1,746,000	1,525	\$50,059 33
Not allowed .....			-1,525	-1,525			
			1,067,873	678,127			

# COMPARISON OF EASTERN AND WESTERN COUNTIES RELATIVE TO THE "BAREFOOT SCHOOL BOY LAW" OR 2-000-DAYS CREDIT.

(School Year 1914-15.)

EASTERN COUNTIES			WESTERN COUNTIES		
COUNTIES	Whole Number of Districts	Number of Districts Receiving Credit	COUNTIES	Whole Number of Districts	Number of Districts Receiving Credit
1. Asotin .....	28	14	1. Olallam.....	40	23
2. Adams .....	96	53	2. Clarke.....	78	12
3. Benton .....	30	19	3. Cowlitz.....	62	18
4. Chelan .....	50	23	4. Grays Harbor.....	56	14
5. Columbia .....	41	18	5. Island.....	16	2
6. Douglas .....	91	47	6. Jefferson.....	31	13
7. Ferry .....	29	15	7. King.....	133	16
8. Franklin .....	35	25	8. Kitsap.....	59	7
9. Garfield .....	35	24	9. Lewis.....	78	16
10. Grant .....	94	60	10. Mason.....	37	14
11. Kittitas .....	45	13	11. Pacific.....	32	12
12. Klickitat .....	86	52	12. Pierce.....	112	14
13. Lincoln .....	134	61	13. San Juan.....	26	8
14. Okanogan .....	75	25	14. Skagit.....	74	9
15. Pend Oreille .....	31	10	15. Skamania.....	24	10
16. Spokane .....	159	37	16. Snohomish.....	77	12
17. Stevens .....	119	44	17. Thurston.....	63	11
18. Walla Walla .....	60	28	18. Wahkiakum.....	21	5
19. Whitman .....	173	72	19. Whatcom.....	72	6
20. Yakima .....	57	11			
Totals.....	1,468	651	Totals.....	1,091	222
Per cent. of total receiving help.....	44%		Per cent. of total receiving help.....	20%	

Total number of districts holding school last year..... 2,559

Total number of districts receiving help..... 873

## SUMMARY CONCERNING "BAREFOOT SCHOOL BOY LAW" OR 2,000-DAYS CREDIT.

Total credit to Eastern counties...509,639 days @ .07382 = \$37,621.55 = 75.1%

Total credit to Western counties..168,488 days @ .07382 = 12,437.78 = 24.8%

Average daily attendance Eastern counties..... 71,906 pupils = 37.8%

Average daily attendance Western counties.....118,223 pupils = 62.1%

Per centum of credit to Eastern counties, 75.1.

Per centum of pupils in daily attendance in Eastern counties, 37.8.





### CREDIT OF EASTERN COUNTIES COMPARED WITH WESTERN, RELATIVE TO CONSOLIDATION.

(Basis of Apportionment, School Year 1914-15.)

EASTERN COUNTIES				WESTERN COUNTIES			
COUNTIES	Days	Rate	Amount	COUNTIES	Days	Rate	Amount
Adams .....	4,000	.07382	\$295 29	Clallam.....	16,000	.07382	\$1,181 12
Asotin .....				Clarke.....	18,000	.07382	1,328 76
Benton .....				Cowlitz.....	26,000	.07382	1,919 32
Chelan .....	16,000	.07382	1,181 12	Grays Harbor...	22,000	.07382	1,624 04
Columbia .....	14,000	.07382	1,033 48	Island.....	16,000	.07382	1,181 12
Douglas .....	28,000	.07382	2,066 96	Jefferson.....	2,000	.07382	147 64
Ferry .....				King.....	32,000	.07382	2,362 24
Franklin .....	2,000	.07382	147 64	Kitsap.....	4,000	.07382	295 28
Garfield .....	2,000	.07382	147 64	Lewis.....	98,000	.07382	7,234 36
Grant .....	14,000	.07382	1,033 48	Mason.....	24,000	.07382	1,771 68
Kittitas .....	8,000	.07382	590 56	Pacific.....	26,000	.07382	1,919 32
Klickitat .....	8,000	.07382	590 56	Pierce.....	18,000	.07382	1,328 76
Lincoln .....	4,000	.07382	295 28	San Juan.....			
Okanogan .....	16,000	.07382	1,181 12	Skagit.....	6,000	.07382	442 92
Pend Oreille .....	2,000	.07382	147 64	Skamania.....	2,000	.07382	147 64
Spokane .....	32,000	.07382	2,362 24	Snohomish.....	88,000	.07382	2,805 16
Stevens .....	28,000	.07382	2,066 96	Thurston.....	18,000	.07382	1,328 76
Walla Walla .....	18,000	.07382	1,328 76	Wahkiakum.....	8,000	.07382	590 56
Whitman .....	8,000	.07382	590 56	Whatcom.....	32,000	.07382	2,362 24
Yakima .....	22,000	.07382	1,624 04				
<b>Totals.....</b>	<b>226,000</b>		<b>\$16,683 32</b>	<b>Totals.....</b>	<b>406,000</b>		<b>\$29,970 92</b>

Per centum of consolidation credit to Eastern counties... 35.7

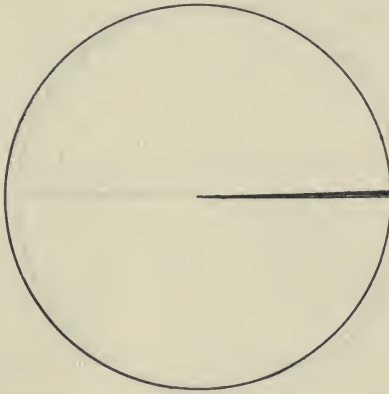
Per centum of consolidation credit to Western counties.. 64.2



**CREDIT OF FOUR TIMES THE ACTUAL ATTENDANCE IN  
SCHOOLS FOR DEFECTIVES.**

(Basis of Apportionment, School Year 1914-15.)

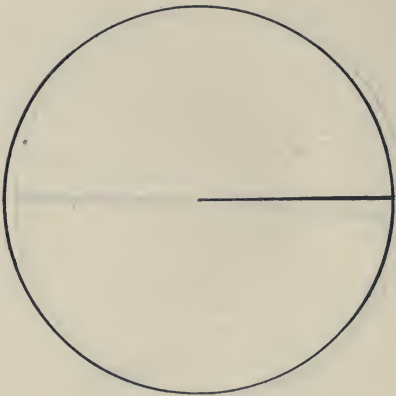
COUNTIES	Days	Rate	Amount
Grays Harbor .....	14,796	.07382	\$1,092 24
King .....	136,360	.07382	10,066 10
Pierce .....	14,988	.07382	1,106 41
Snohomish .....	8,596	.07382	634 56
Spokane .....	86,948	.07382	6,418 50
Yakima .....	6,132	.07382	452 66
Totals.....	267,820	.....	\$19,770 47



**CREDIT OF ONE-HALF THE TOTAL ATTENDANCE IN  
EVENING SCHOOLS.**

(Basis of Apportionment, School Year 1914-15.)

COUNTIES	Days	Rate	Amount
King .....	91,603	.07382	\$6,762 13
Pierce .....	42,499	.07382	3,137 28
Snohomish .....	7,840	.07382	578 75
Spokane .....	23,632	.07382	1,744 51
Walla Walla .....	1,994	.07382	147 20
Whatcom .....	9,742	.07382	719 16
Totals.....	177,310	.....	\$13,089 03

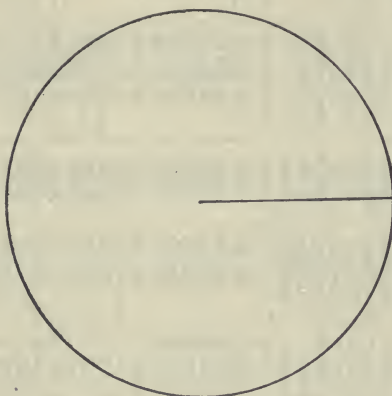


CREDIT OF TWO TIMES THE ACTUAL ATTENDANCE IN PARENTAL SCHOOLS.

(Basis of Apportionment, School Year 1914-15.)

COUNTIES	Days	Rate	Amount
King .....	56,642	.07382	\$4,181 31
Pierce .....	15,362	.07382	1,134 02
Spokane .....	11,342	.07382	837 27
Totals.....	83,346	.....	\$6,152 60





**CREDIT FOR SICKNESS.**

(Basis of Apportionment, School Year 1914-15.)

COUNTIES	Days	Rate	Amount
Asotin .....	2,337	.07382	\$172 52
Benton .....	4,240	.07382	313 00
Clarke .....	815	.07382	60 16
Cowlitz .....	1,743	.07382	128 67
Jefferson .....	240	.07382	17 72
Kittitas .....	56	.07382	4 13
Lewis .....	1,785	.07382	131 77
Lincoln .....	190	.07382	14 03
Snohomish .....	4,107	.07382	303 18
Spokane .....	564	.07382	41 63
Stevens .....	6,747	.07382	493 07
Whatcom .....	700	.07382	51 67
Whitman .....	120	.07382	8 86
<b>Totals.....</b>	<b>23,644</b>	<b>.....</b>	<b>\$1,745 41</b>

# APPORTIONMENT OF CURRENT STATE SCHOOL FUND—1916.

COUNTRIES	From the Tax Statements on File in the Office of Bureau of Inspection and Supervision of Public Offices				4 Total of Direct Tax Portion of Current State School Fund Returned to Each County According to 1916 Basis of Apportionment.		\$3,036,140.00 Apportioned on Actual Attendance Basis				\$3,036,140.00 Apportioned on Present Basis				Gain or Loss if Present Basis of Apportionment Were Changed to Actual Attendance Basis
	1 Valuation for Taxes Due February 1, 1916	2 Mill Levy Fixed by the State Board of Equalization	3 Total to Pay to the Direct Tax Portion of the Current State School Fund (Total to be Raised \$2,062,555.00)		5 Actual Days' Attendance Year Ending June 30, 1915	6 Rate Per Diem Based on Actual Attendance .09141	7 Total Amount of Current State School Fund Each County Would Receive	8 Total Days' Attendance on Present Basis of Apportionment Year Ending June 30, '15	9 Present Rate Per Diem .07382 Plus H. S. Bonus	10 Total Amount of Current State School Fund Received by Each County					
1 Adams	\$22,179,203	2.070	\$45,910.95	\$20,939.93	324,081	.09141	\$29,619.66	401,618	.07382	\$30,747.44	1	-\$1,127.78			
2 Asotin	4,262,215	1.185	7,885.10	13,742.47	222,640	.09141	20,351.52	259,969	.07382	20,090.91	2	-1,260.61			
3 Benton	13,878,161	1.980	27,478.76	17,560.27	275,327	.09141	25,167.63	327,131	.07382	25,548.81	3	-381.18			
4 Chelan	19,666,740	1.880	36,973.47	33,304.07	539,062	.09141	49,275.65	639,637	.07382	48,679.80	4	-1,595.85			
5 Chillum	14,644,696	1.688	24,894.46	16,255.46	249,424	.09141	22,799.84	308,815	.07382	23,736.72	5	-906.88			
6 Clarke	15,159,797	2.600	39,414.28	52,636.30	838,654	.09141	76,661.35	1,008,832	.07382	77,271.98	6	-610.63			
7 Columbia	8,087,570	2.320	18,763.16	13,760.52	216,425	.09141	19,783.40	264,383	.07382	20,216.75	7	-433.35			
8 Cowlitz	9,337,781	2.880	26,950.41	26,294.66	421,270	.09141	38,508.28	499,892	.07382	38,502.08	8	-6.25			
9 Douglas	10,427,368	2.147	22,387.56	19,389.61	288,882	.09141	26,402.13	374,486	.07382	28,544.56	9	-2,142.43			
10 Ferry	3,374,496	1.904	6,425.88	7,721.35	121,610	.09141	11,116.36	138,084	.07382	10,963.36	10	-523.00			
11 Franklin	11,401,667	1.930	22,006.30	10,438.53	155,863	.09141	14,247.43	186,112	.07382	15,203.17	11	-955.74			
12 Garfield	4,504,439	2.480	11,171.01	9,112.92	130,890	.09141	11,964.65	176,375	.07382	13,490.00	12	-1,455.35			
13 Grant	15,079,374	2.125	32,043.67	18,725.82	237,503	.09141	23,546.57	342,628	.07382	27,032.80	13	-3,546.23			
14 Grays Harbor	40,442,283	1.816	78,443.23	58,077.67	970,629	.09141	88,725.19	1,131,127	.07382	85,699.79	14	-3,025.40			
15 Island	1,984,220	1.880	3,730.33	10,482.99	167,891	.09141	15,846.91	197,024	.07382	15,244.31	15	-1,026.60			
16 Jefferson	6,677,683	2.187	14,604.94	11,515.11	179,376	.09141	16,336.75	216,905	.07382	16,811.93	16	-415.18			
17 King	273,677,092	1.826	499,734.18	443,912.66	7,143,892	.09141	653,023.14	8,799,851	.07382	658,806.00	17	-5,781.86			
18 Kitsap	6,551,703	2.020	13,234.02	33,562.63	595,505	.09141	54,435.10	644,993	.07382	49,313.38	18	-5,121.72			
19 Kittitas	17,900,915	2.320	41,709.09	33,845.63	566,333	.09141	51,768.49	648,697	.07382	49,686.81	19	-2,081.68			
20 Klickitat	8,064,312	3.450	27,821.89	18,608.36	278,988	.09141	25,502.28	352,806	.07382	27,213.87	20	-1,711.59			
21 Lewis	20,305,802	2.391	48,551.17	39,082.74	1,209,014	.09141	110,515.96	1,446,007	.07382	111,344.23	21	-828.27			
22 Lincoln	25,684,454	2.025	52,011.01	39,081.25	567,604	.09141	54,626.98	718,244	.07382	56,620.77	22	-1,993.79			
23 Mason	5,400,072	2.259	12,403.32	10,025.69	146,887	.09141	13,426.93	194,852	.07382	14,783.97	23	-1,357.04			
24 Okanogan	8,103,525	2.190	17,746.72	27,777.06	419,200	.09141	38,319.07	501,560	.07382	40,025.16	24	-1,706.09			
25 Pacific	14,040,585	2.210	31,025.91	27,068.03	450,082	.09141	41,141.99	521,620	.07382	40,405.99	25	-736.00			

# APPORTIONMENT OF CURRENT STATE SCHOOL FUND—1916.—Continued.

COUNTIES	From the Tax Statements on File in the Office of Bureau of Inspection and Supervision of Public Offices			4 Total of Direct Tax Portion of Current State School Fund Returned to Each County According to 1916 Basis of Apportionment. Rate, .0494 Plus \$100.00 H. S. Bonus	\$3,036,140.00 Apportioned on Actual Attendance Basis		\$3,036,140.00 Apportioned on Present Basis		Gain or Loss if Present Basis of Apportionment Were Changed to Actual Attendance Basis		
	1 Valuation for Taxes Due February 1, 1916	2 Mill Levy Fixed by the State Board of Equalization	3 Total to Pay to the Direct Tax Portion of the Current State School Fund (Total to be Raised \$2,062,555.00)		5 Actual Days' Attendance Year Ending June 30, 1915	6 Rate Per Diem Based on Actual Attendance .09141	7 Total Amount of Current State School Fund Each County Would Receive	8 Total Days' Attendance on Present Basis of Apportionment Year Ending June 30, '15		9 Present Rate Per Diem .07382 Plus \$100.00 H. S. Bonus	10 Total Amount of Current State School Fund Received by Each County
26	Pend Oreille .....	2.100	12,710 02	9,231 87	154,108	.09141	14,087 00	172,710	.07382	13,449 45	-1- 637 55
27	Pierce .....	1.866	178,912 61	201,549 77	3,389,107	.09141	309,788 23	3,984,813	.07382	298,858 89	-1-10,899 34
28	San Juan .....	2.192	3,371 06	6,536 22	109,496	.09141	10,009 02	124,215	.07382	9,569 55	-1- 439 27
29	Skagit .....	3.120	43,973 45	56,682 88	988,834	.09141	90,389 31	1,086,698	.07382	83,220 04	-1- 7,169 27
30	Skamania .....	2.260	10,296 13	5,463 56	82,863	.09141	7,574 50	100,477	.07382	7,917 21	-1- 342 71
31	Snohomish .....	2.051	81,531 11	112,977 52	1,849,202	.09141	169,085 37	2,201,974	.07382	166,749 72	-1- 2,285 65
32	Spokane .....	2.087	250,810 00	232,677 56	3,739,017	.09141	341,783 50	4,582,542	.07382	344,583 25	-1- 2,799 75
33	Stevens .....	2.665	23,896 93	38,641 26	613,140	.09141	56,892 02	735,683	.07382	56,605 90	-1- 588 78
34	Thurston .....	2.060	30,064 13	37,150 43	614,140	.09141	56,892 02	717,620	.07382	54,674 71	-1- 2,217 31
35	Wahkiakum .....	2.500	4,221 16	4,984 76	87,037	.09141	7,956 06	100,906	.07382	7,448 88	-1- 507 17
36	Walla Walla .....	2.040	64,036 75	52,010 57	794,395	.09141	72,615 64	1,014,384	.07382	76,781 82	-1- 4,166 18
37	Whatcom .....	2.279	60,251 48	94,002 05	1,523,263	.09141	139,241 44	1,801,691	.07382	137,998 61	-1- 1,242 83
38	Whitman .....	2.123	92,737 03	71,337 02	1,094,413	.09141	100,040 24	1,310,466	.07382	108,338 60	-1- 8,298 36
39	Yakima .....	1.718	64,881 57	88,068 64	1,899,403	.09141	127,919 40	1,684,183	.07382	129,226 39	-1- 1,306 99
Totals.....				\$2,061,275 86	33,213,683	.....	\$3,036,062 10	39,918,540	.....	\$3,036,086 56	-1-\$37,916 16
Amount required by State.....				D. O. 1,279 14			D. O. 77 90			D. C. 53 44	D. O. 24 46
Grand Totals....				\$2,062,555 00			\$3,036,140 00			\$3,036,140 00	\$37,916 16

D. C.—Decimal corrections.



## APPORTIONMENT OF CURRENT STATE SCHOOL FUND—1916.—Continued.

Valuation, State and District Levies, and Amount of Direct Tax to Pay. From the Tax Statements on File in the Office of Bureau of Inspection and Supervision of Public Offices							7 Total of Direct Tax Portion of Current State School Fund Returned to Each District According to 1916 Basis of Apportion- ment. Rate, .0494 Plus \$100.00 H. S. Bonus	8 Per Centum of Direct Tax Returned to the District
1	2	3	4	5	6			
Valuation for Taxes Due February 1, 1916	Number School Census Children	Valuation Per Census Child	Mill Levy Fixed by the State Board of Equaliza- tion	Mill Levy of the District	Total to Pay to the Direct Tax Portion of the Current State School Fund (Total to be Raised \$2,062,555.00)			
DISTRICTS OF FIRST CLASS—								
1 Seattle .....	49,946	\$4,482	1.826	6.5	\$408,826 96	\$349,212 84	.854	1
2 Spokane .....	22,259	3,902	2.087	7.0	185,458 40	166,969 32	.90	2
3 Tacoma .....	19,644	3,260	1.8667	6.5	119,511 79	133,553 95	1.11	3
4 Everett .....	6,083	2,424	2.061	11.5	30,252 59	45,479 72	1.50	4
5 Bellingham .....	7,899	1,656	2.279	12.0	27,924 69	39,702 50	1.42	5
6 North Yakima .....	4,013	2,504	1.718	6.02	17,273 49	30,061 98	1.74	6
7 Walla Walla .....	3,982	2,577	2.04	7.5	20,940 32	29,459 74	1.40	7
8 Aberdeen .....	2,662	2,923	1.816	5.06	14,133 32	17,793 54	1.25	8
9 Hoquiam .....	2,161	2,500	1.816	8.6	9,812 76	14,033 71	1.43	9
DISTRICTS NOT FIRST CLASS (En-rolling over 1,000 pupils)—								
10 Centralia .....	2,407	1,280	2.391	15.	7,369 07	15,706 54	2.13	10
11 Olympia .....	2,154	1,663	2.06	10.	7,332 79	15,016 22	2.03	11
12 Vancouver .....	2,112	2,494	2.6	6.	13,695 79	17,694 84	1.28	12
13 Puyallup .....	1,655	1,251	1.8667	10.	3,883 01	12,481 56	3.23	13
14 Wenatchee .....	1,585	3,031	1.88	9.5	9,032 69	11,661 81	1.29	14
15 Anacortes .....	1,376	1,163	3.12	14.8	4,995 35	8,917 64	1.78	15
16 Ohehalis .....	1,083	1,684	2.391	14.	4,360 74	9,787 23	2.24	16
OTHER DISTRICTS (Including two large consolidated districts)—								
17 Ellensburg .....	1,532	2,055	2.33	6.3	7,335 76	8,876 64	1.21	17
18 Port Angeles .....	1,120	2,278	1.698	13.	4,333 97	7,474 62	1.72	18
19 Auburn .....	1,020	2,614	1.826	9.5	4,870 22	8,010 96	1.64	19
20 Colfax .....	942	1,724	2.123	17.	3,448 62	6,611 60	1.91	20

## APPORTIONMENT OF CURRENT STATE SCHOOL FUND—1916.—Continued.

	Valuation, State and District Levies, and Amount of Direct Tax to Pay. From the Tax Statements on File in the Office of Bureau of Inspection and Supervision of Public Offices						7 Total of Direct Tax Portion of Current State School Fund Returned to Each District According to 1916 Basis of Apportion- ment. Rate, .0494 Plus \$100.00 H. S. Bonus	8 Per Centum of Direct Tax Returned to the District
	1 Valuation for Taxes Due February 1, 1916	2 Number School Census Children	3 Valuation Per Census Child	4 Mill Levy Fixed by the State Board of Equaliza- tion	5 Mill Levy of the District	6 Total to Pay to the Direct Tax Portion of the Current State School Fund (Total to be Raised \$2,002,555.00)		
DISTRICTS								
OTHER DISTRICTS—Concluded.								
District No. 214, Lewis county.....	2,026,118	855	2,368	2.391	8. ?	4,844 44	7,151 62	1.47
Mt. Vernon .....	1,030,760	840	1,227	3.12	21.	3,215 97	4,961 48	* 1.54
Dayton .....	1,393,776	797	1,748	2.32	13.	3,293 56	6,068 25	1.87
Pullman .....	1,297,856	770	1,685	2.128	12.	2,755 35	6,213 63	2.25
South Bend .....	1,574,185	761	2,068	2.21	13.5	3,478 95	5,460 23	1.57
Cle Elum .....	1,446,318	747	1,965	2.33	10.	3,369 92	6,061 43	1.79
Hillyard .....	1,713,697	730	2,847	2.087	13.	3,576 39	6,883 75	1.92
Port Townsend .....	1,562,536	729	2,088	2.187	12.66	3,329 86	5,646 38	1.69
Blaine .....	805,528	684	1,177	2.279	12.5	1,885 80	5,253 20	2.89
Kennewick .....	2,083,901	671	3,105	1.98	10.1	4,126 12	4,850 44	1.17
Pasco .....	2,979,739	638	4,670	1.93	7.5	5,750 89	5,133 60	.89
Kent .....	1,823,537	632	2,893	1.826	10.	3,338 90	5,010 05	1.50
Monroe .....	943,647	632	2,051	2.051	4.1	1,965 42	3,788 78	* 1.95
Monroe .....	829,282	610	1,359	2.48	10.	2,056 61	4,832 26	2.34
Mossy Rock (Consolidated).....	1,120,515	581	1,925	2.391	3.25	2,679 15	4,123 56	1.53
Davenport .....	1,259,865	571	2,206	2,095	12.	2,551 22	4,231 21	1.65
Ritzville .....	1,226,484	532	2,221	2.07	15.	2,538 82	5,130 00	2.02
Colville .....	661,889	495	1,357	2.665	10.	1,760 62	2,856 20	* 1.62
Shelton .....	423,953	402	1,054	2.259	14.	957 71	3,571 13	3.72
Totals.....	\$495,705,622	147,833	.....	.....	.....	\$362,158 03	\$1,045,714 15	.....
Totals in State.....	\$1,027,368,722	306,614	.....	.....	.....	\$2,002,555 00	\$2,002,555 00	.....

\* Grades only.

## APPORTIONMENT OF CURRENT STATE SCHOOL FUND—1916.—Continued.

DISTRICTS	\$3,036,140.00 Apportioned on Actual Attendance Basis				\$3,036,140.00 Apportioned on Present Basis			Gain or Loss if Present Basis of Apportionment Were Changed to Actual Attendance Basis
	9 Actual Days' Attendance Year Ending June 30, 1915	10 Rate Per Diem, All Credits Excluded, .09141	11 Total Amount of Current State School Fund District Would Receive (\$3,036,140.00)	12 Total Days' Attendance Basis of Apportionment for Year Ending June 30, 1915	13 Present Rate Per Diem .07382 Plus \$100.00 H. S. Bonus	14 Total Amount of Current State School Fund Received by District, Plus \$100.00 H. S. Bonus (\$3,036,140.00)		
DISTRICTS OF FIRST CLASS—								
1 Seattle .....	5,538,900	.09141	\$506,391.84	7,020,503	.07382	\$520,633.53	1 —\$14,261.69	
2 Spokane .....	2,667,134	.09141	243,802.71	3,344,116	.07382	247,662.64	2 — 3,859.93	
3 Tacoma .....	2,224,656	.09141	203,353.01	2,687,327	.07382	190,178.47	3 —1- 4,174.54	
4 Everett .....	740,109	.09141	67,633.36	912,545	.07382	67,764.07	4 —110.71	
5 Bellingham .....	670,736	.09141	61,311.97	807,743	.07382	60,427.59	5 —1- 884.38	
6 North Yakima .....	471,693	.09141	43,117.45	600,445	.07382	44,724.85	6 —1,607.40	
7 Walla Walla .....	460,081	.09141	42,056.00	588,254	.07382	43,824.91	7 —1,708.91	
8 Aberdeen .....	305,551	.09141	27,930.41	332,066	.07382	26,391.73	8 —1- 1,533.68	
9 Hoquiam .....	229,800	.09141	21,006.01	276,391	.07382	20,803.18	9 —1- 202.83	
DISTRICTS NOT FIRST CLASS (Enrolling over 1,000 pupils)—								
10 Centralia .....	277,955	.09141	25,407.86	309,849	.07382	23,273.05	10 —1- 2,134.81	
11 Olympia .....	249,606	.09141	22,816.48	295,875	.07382	22,241.49	11 —1- 574.99	
12 Vancouver .....	256,384	.09141	23,431.48	348,681	.07382	26,139.63	12 —2,708.15	
13 Puyallup .....	214,143	.09141	19,574.81	244,566	.07382	18,453.86	13 —1- 1,120.95	
14 Wenatchee .....	200,083	.09141	18,289.58	227,972	.07382	17,228.89	14 —1- 1,060.69	
15 Anacortes .....	158,063	.09141	14,448.53	172,422	.07382	13,128.19	15 —1- 1,320.34	
16 Chehalis .....	152,140	.09141	13,907.11	190,025	.07382	14,427.67	16 — 520.54	
OTHER DISTRICTS (Including two large consolidated districts)—								
17 Ellensburg .....	136,374	.09141	12,465.95	171,592	.07382	13,066.92	17 — 601.97	
18 Port Angeles .....	129,525	.09141	11,839.88	143,211	.07382	10,971.83	18 —1- 868.05	
19 Auburn .....	136,723	.09141	12,497.89	154,068	.07382	11,373.29	19 —1- 1,124.60	
20 Olfax .....	109,488	.09141	10,008.30	125,741	.07382	9,682.20	20 —1- 326.10	



APPORTIONMENT OF CURRENT STATE SCHOOL FUND—1916.—Continued.

DISTRICTS	\$3,036,140.00 Apportioned on Actual Attendance Basis			\$3,036,140.00 Apportioned on Present Basis			15 Gain or Loss if Present Basis of Apportionment Were Changed to Actual Attendance Basis
	9. Actual Days' Attendance Year Ending June 30, 1915	10 Rate Per Diem, All Credits Excluded, .09141	11 Total Amount of Current State School Fund District Would Receive (\$3,036,140.00)	12 Total Days' Attendance on Present Basis of Apportionment for Year Ending June 30, 1915	13 Present Rate Per Diem .07382 Plus \$100.00 H. S. Bonus	14 Total Amount of Current State School Fund Received by District, Plus \$100.00 H. S. Bonus (\$3,036,140.00)	
OTHER DISTRICTS—Concluded.							
District No. 214, Lewis county.....							
Mt. Vernon .....	94,013	.09141	8,593.73	132,624	.07382	10,490.30	-1,796.57
Dayton .....	* 98,960	.09141	* 8,933.66	* 100,435	.07382	* 7,414.11	-1,549.55
Pullman .....	102,039	.09141	9,327.38	114,742	.07382	8,870.25	-1,457.13
South Bend .....	101,052	.09141	9,237.16	117,685	.07382	9,083.29	-1,153.87
Ole Elum .....	94,097	.09141	8,601.40	102,434	.07382	7,961.67	-1,639.73
Hillyard .....	106,600	.09141	9,744.30	114,604	.07382	8,800.06	-1,944.24
Port Townsend .....	110,617	.09141	10,111.50	131,250	.07382	10,088.87	-1,22.63
Blaine .....	91,239	.09141	8,340.16	106,202	.07382	8,239.83	-1,100.33
Kennewick .....	88,340	.09141	8,075.16	98,243	.07382	7,652.29	-1,422.87
Pasco .....	79,025	.09141	7,223.67	90,090	.07382	7,050.44	-1,173.23
Kent .....	88,407	.09141	8,081.23	95,822	.07382	7,473.53	-1,607.70
Monroe .....	81,412	.09141	7,441.87	94,006	.07382	7,339.62	-1,102.35
Pomeroy .....	* 74,636	.09141	* 6,822.47	* 76,696	.07382	* 5,661.69	-1,160.78
Mossy Rock (Consolidated).....	69,620	.09141	6,363.96	89,722	.07382	7,023.27	-639.31
Davenport .....	51,758	.09141	4,731.20	77,400	.07382	6,013.66	-1,282.46
Ritzville .....	66,060	.09141	6,038.54	77,555	.07382	6,125.11	-786.57
Colville .....	83,351	.09141	7,619.11	95,749	.07382	7,468.19	-1,150.92
Shelton .....	* 83,795	.09141	* 4,917.49	* 57,818	.07382	* 4,268.12	-1,649.37
	52,680	.09141	4,815.49	64,193	.07382	5,138.72	-823.23

\* Grades only.

## APPORTIONMENT OF CURRENT STATE SCHOOL FUND—1916.—Continued.

DISTRICTS	16 Number of Dollars of Total Cur- rent State School Fund Received for Each \$1.00 of Taxes Paid to the Fund. Present Basis	17 Number of Dollars of Total Cur- rent State School Fund Received for Each \$1.00 of Taxes Paid to the Fund. Ac- tual Attend- ance Basis	18 Per Centum of Total Direct Tax Paid by the District	19 Per Centum of Total Current State School Fund Received by the District, Present Basis	20 Paid to the Current State School Fund Per Child as a Direct Tax (\$2,062,555)	21 Number of Pupils in Average Daily Attendance for School Year of 1914-15	22 Received from Total Current State School Fund Per Daily Attendance Pupil, Present Basis	23 Ratio of Amount Received Per Average Daily Attendance Pupil to Amount Paid in Tax Per Census Child
DISTRICTS OF FIRST CLASS—								
1 Seattle .....	\$1 27	\$1 23	19.80	17.14	\$8 18	30,072	\$17 31	2.11
2 Spokane .....	1 33	1 31	08.9	08.1	8 33	14,997	16 51	1.98
3 Tacoma .....	1 66	1 70	06.8	06.5	6 08	11,592	17 18	2.82
4 Everett .....	2 23	2 23	01.4	02.2	4 97	4,100	16 52	3.32
5 Bellingham .....	2 16	2 19	01.3	01.9	3 77	3,616	16 71	4.43
6 North Yakima .....	2 58	2 49	00.83	01.4	4 30	2,630	17 00	3.95
7 Walla Walla .....	2 09	2 00	01.01	01.4	5 26	2,542	17 24	3.27
8 Aberdeen .....	1 86	1 97	00.63	00.86	5 30	1,674	15 76	2.97
9 Hoquiam .....	2 12	2 14	00.47	00.68	4 54	1,277	16 29	3.58
DISTRICTS NOT FIRST CLASS (Enrolling over 1,000 pupils)—								
10 Centralia .....	3 15	3 44	00.35	00.76	3 06	1,562	14 90	4.86
11 Olympia .....	3 01	3 09	00.35	00.73	3 42	1,400	15 88	4.64
12 Vancouver .....	1 90	1 71	00.66	00.85	6 48	1,425	18 34	2.83
13 Puyallup .....	4 77	5 06	00.18	00.60	2 83	1,190	15 51	6.65
14 Wenatchee .....	1 90	2 02	00.43	00.56	5 69	1,170	14 71	2.68
15 Anacortes .....	2 62	2 89	00.24	00.43	3 63	901	14 57	4.01
16 Chehalis .....	3 30	3 18	00.21	00.47	4 02	882	16 35	4.06
OTHER DISTRICTS (Including two large consolidated districts)—								
17 Ellensburg .....	1 78	1 69	.....	.....	4 78	757	17 26	3.61
18 Port Angeles .....	2 53	2 73	.....	.....	3 86	734	14 94	3.87

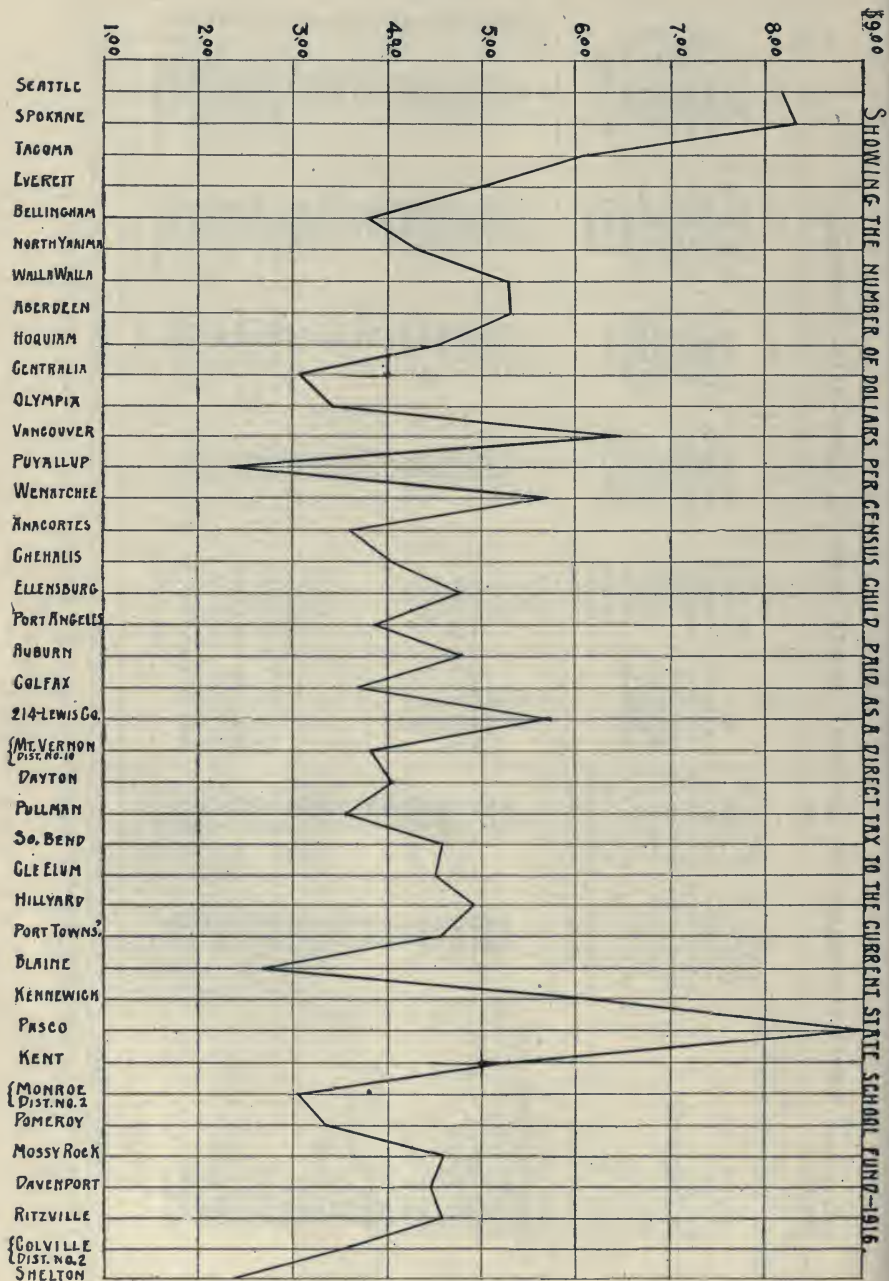


## APPORTIONMENT OF CURRENT STATE SCHOOL FUND—1916.—Continued.

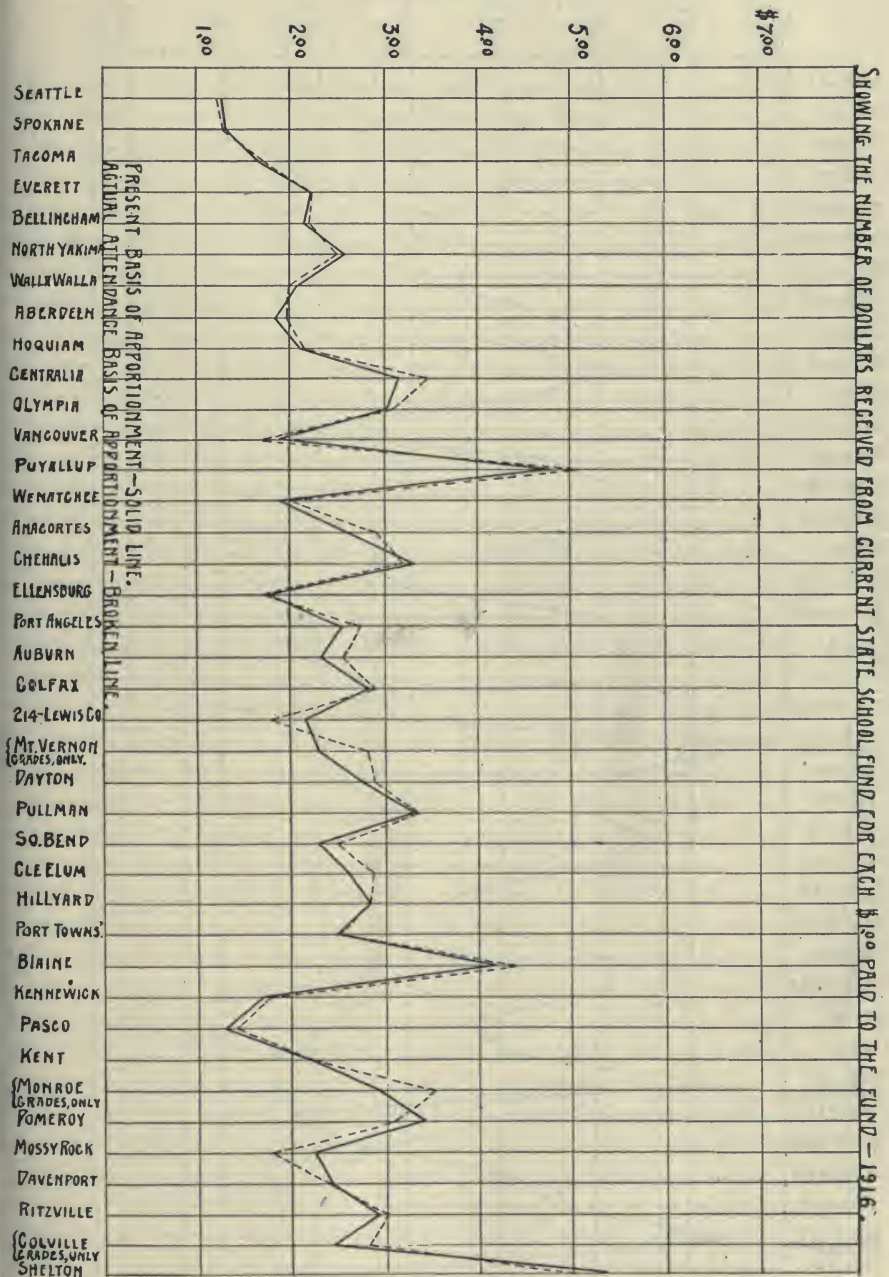
	16	17	18	19	20	21	22	23
DISTRICTS	Number of Dollars of Total Current State School Fund Received for Each \$1.00 of Taxes Paid to the Fund. Present Basis	Number of Dollars of Total Current State School Fund Received for Each \$1.00 of Taxes Paid to the Fund. Actual Attendance Basis	Per Centum of Total Direct Tax (\$2,062,555) Paid by the District	Per Centum of Total Current State School Fund Received by the District, Present Basis	Paid to the Current State School Fund Per Census Child as a Direct Tax (\$2,062,555)	Number of Pupils in Average Daily Attendance for School Year of 1914-15	Received from Total Current State School Fund Per Daily Attendance	Ratio of Amount Received Per Average Daily Attendance Pupils to Amount Paid in Tax Per Census Child
OTHER DISTRICTS—Concl'd.								
Auburn .....	2 33	2 56	.....	.....	4 77	772	14 73	3.08
Colfax .....	2 80	2 90	.....	.....	3 66	646	14 38	4.09
Dist. No. 214, Lewis Co. ....	2 14	1 77	.....	.....	5 66	549	18 92	3.34
Mt. Vernon .....	2 30	2 73	.....	.....	3 82	* 564	* 13 14	* 3.43
Dayton .....	* 2 74	* 2 88	.....	.....	4 06	602	14 73	3.63
Pullman .....	3 29	3 35	.....	.....	3 87	594	15 29	4.28
South Bend .....	2 28	2 47	.....	.....	4 57	550	14 47	3.16
Cle Elum .....	2 62	2 88	.....	.....	4 51	592	14 96	3.31
Hillyard .....	2 82	2 82	.....	.....	4 89	611	16 51	3.37
Port Townsend .....	2 47	2 50	.....	.....	4 56	507	16 25	3.56
Blaine .....	4 16	4 39	.....	.....	2 68	517	14 80	5.52
Kennewick .....	1 70	1 75	.....	.....	6 14	473	14 90	2.42
Pasco .....	1 29	1 40	.....	.....	9 01	457	16 35	1.81
Kent .....	2 19	2 22	.....	.....	5 28	459	15 99	3.02
Monroe .....	* 2 92	* 3 82	.....	.....	3 06	* 412	* 13 74	* 4.49
Pomeroy .....	3 41	3 09	.....	.....	3 37	385	18 24	5.41
Mossy Rock (Cons.) .....	2 24	1 76	.....	.....	4 60	340	17 68	3.84
Davenport .....	2 40	2 86	.....	.....	4 46	386	15 86	3.55
Ritzville .....	2 93	3 00	.....	.....	4 69	485	15 39	3.35
Colville .....	* 2 42	* 2 79	.....	.....	3 55	* 314	* 13 59	* 3.82
Shelton .....	5 36	5 02	.....	.....	2 38	308	16 68	7 00
Totals .....	.....	.....	.....	.....	.....	93,024	.....	.....
Totals in State .....	.....	.....	.....	.....	.....	190,129	.....	.....

\* Grades only. † Union High School here.

Graph No. 1.

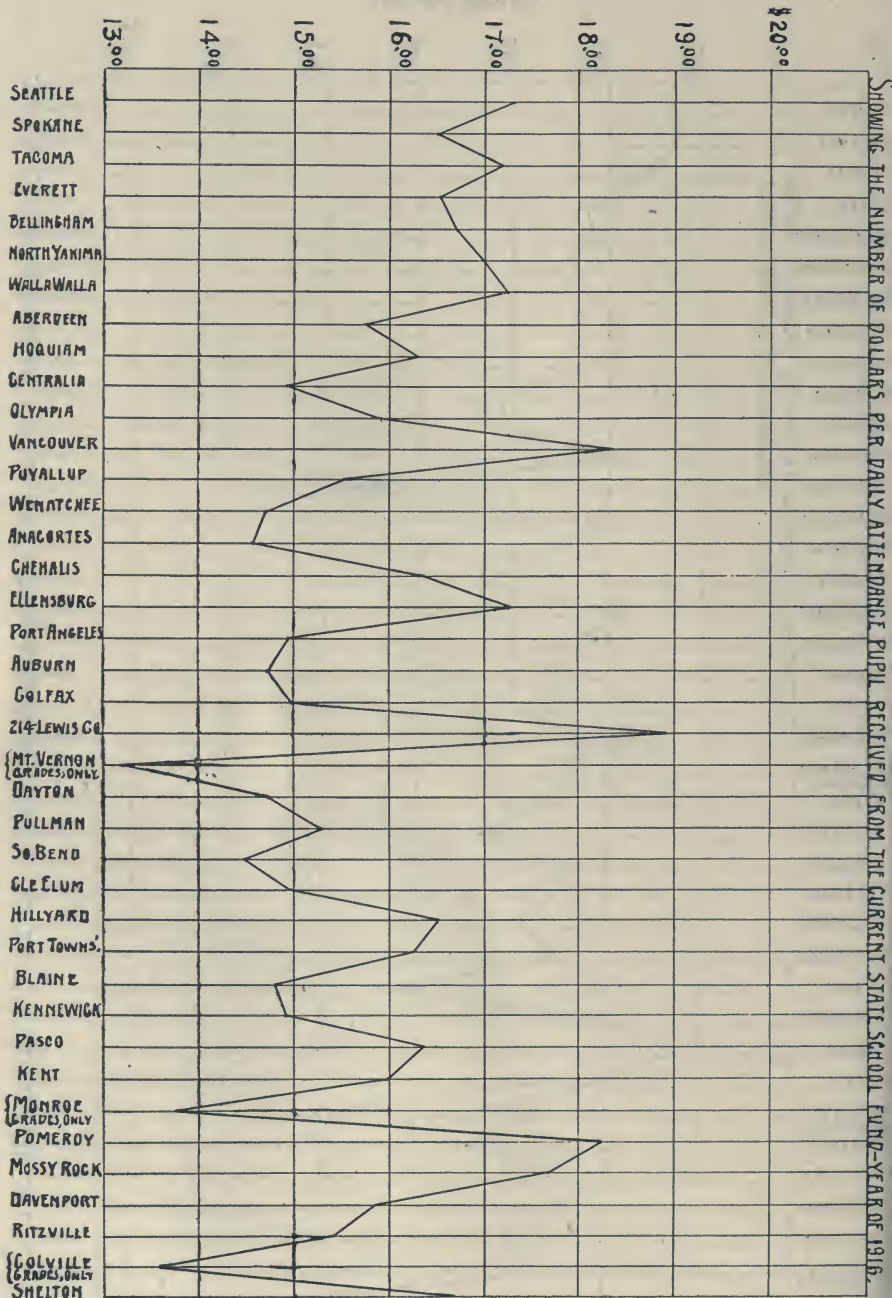


Graph No. 2.



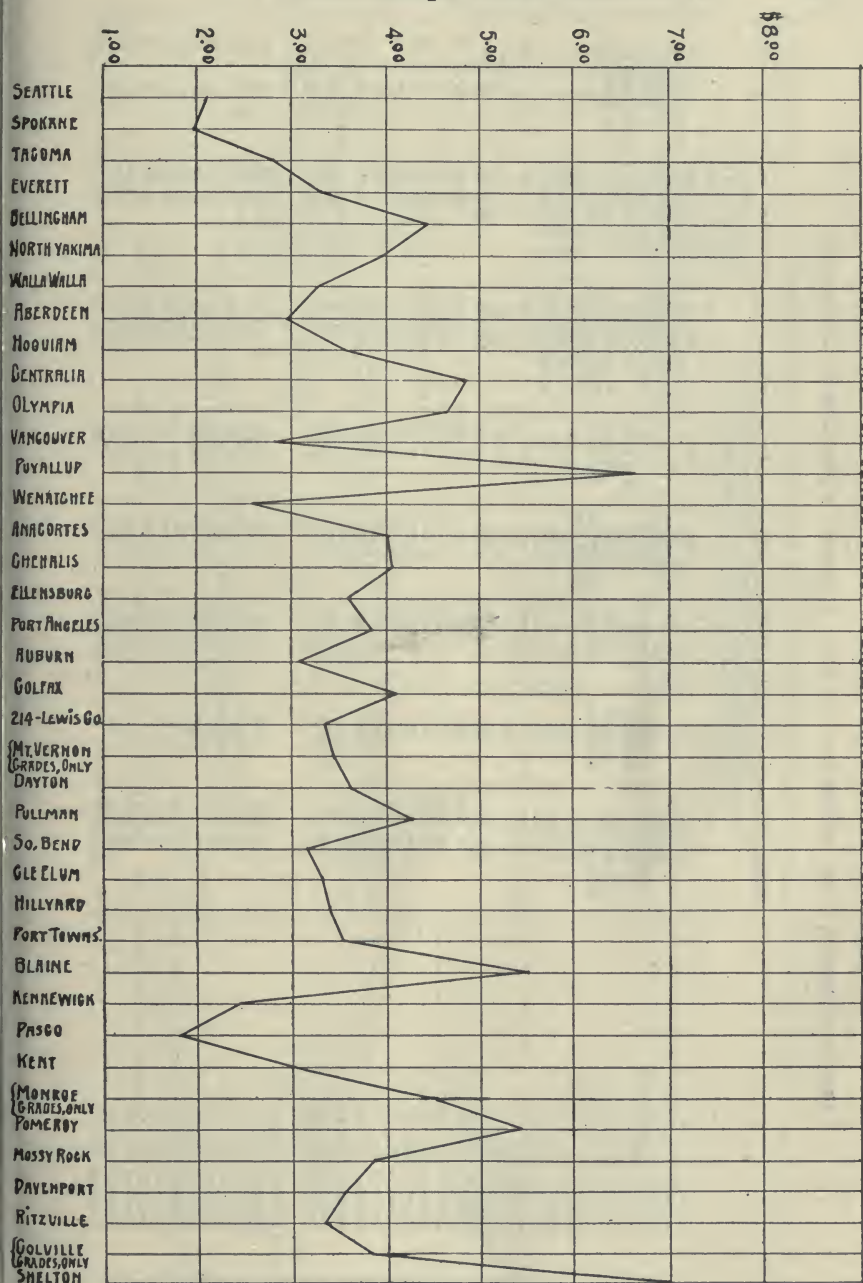


Graph No. 3.



Graph No. 4.

SHOWING THE RATIO OF THE AMOUNT RECEIVED PER ATTENDANCE PUPIL TO THE  
AMOUNT PAID PER CENSUS CHILD — CURRENT STATE SCHOOL FUND — 1916.





## APPORTIONMENT OF CURRENT STATE SCHOOL FUND—1916.—Continued.

Valuation, State and District Levies, and Amount of Direct Tax to Pay. From the Tax Statements on File in the Office of Bureau of Inspection and Supervision of Public Offices							7 Total of Direct Tax Portion of Current State School Fund Returned to Each District According to 1916 Basis of Apportion- ment. Rate, .0494 Plus \$100.00 H. S. Bonus	8 Per Centum of Direct Tax Returned to the District
1 Valuation for Taxes Due February 1, 1916	2 Number School Children	3 Valuation Per Census Child	4 Mill Levy Fixed by the State Board of Equaliza- tion	5 Mill Levy of the District	6 Total to Pay to the Direct Tax Portion of the Current State School Fund (Total to be Raised \$2,062,555.00)	7	8	
DISTRICTS								
GRANT COUNTY—								
District No. 26.....	40	\$5,631	2.125	2.00	\$478 65	\$131 05	.27	
District No. 27.....	30	2,491	2.125	8.00	157 90	130 51	.82	
District No. 28.....	38	6,555	2.125	1.00	529 15	98 80	.18	
District No. 29.....	34	3,508	2.125	2.00	253 45	113 22	.44	
District No. 30.....	25	7,623	2.125	2.00	415 48	105 61	.25	
District No. 31.....	21	4,688	2.125	3.00	209 24	98 80	.47	
District No. 32.....	22	2,080	2.125	10.00	94 90	98 80	1.04	
District No. 33.....	20	6,943	2.125	3.00	295 08	98 80	.33	
District No. 34.....	23	3,435	2.125	12.00	230 22	98 80	.48	
District No. 35.....	7	10,189	2.125	4.00	204 39	98 80	.65	
District No. 36.....	7	10,189	2.125	12.00	151 56	98 80	.65	
OLALLAM COUNTY—								
District No. 38.....	73	1,121	1.698	12.00	138 90	301 38	2.16	
District No. 41.....	9	4,731	1.698	10.00	70 61	98 80	1.39	
District No. 42.....	12	9,144	1.698	4.00	186 32	98 80	.53	
District No. 43.....	32	1,883	1.698	10.00	102 49	155 31	1.51	
District No. 46.....	15	6,749	1.698	10.00	171 91	98 80	.57	
District No. 47.....	7	79,413	1.698	.....	943 90	98 80	.10	
District No. 48.....	8	10,775	1.698	5.00	146 36	98 80	.66	
District No. 49.....	9	7,891	1.698	.....	120 59	98 80	.82	
District No. 53.....	11	6,438	1.698	4.00	120 25	98 80	.82	
District No. 54.....	6	27,808	1.698	5.00	283 31	98 80	.34	
District No. 55.....	3	174,972	1.698	1.00	891 30	98 80	.11	

## APPORTIONMENT OF CURRENT STATE SCHOOL FUND—1916.—Continued.

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	1 Valuation for Taxes Due February 1, 1916	2 Number School Census Children	3 Valuation Per Census Child	4 Mill Levy Fixed by the State Board of Equaliza- tion	5 Mill Levy of the District	6 Total to Pay to the Direct Tax Portion of the Current State School Fund (Total to be Raised \$2,062,555.00)	
DISTRICTS							
COLUMBIA COUNTY—							
District No. 11.....	230,342	28	8,222	2.320	.....	534 39	.30 23
District No. 12.....	92,040	22	4,153	2.320	9.00	213 53	.48 24
District No. 13.....	72,370	31	2,834	2.320	5.00	167 89	1.17 25
District No. 14.....	154,770	93	1,664	2.320	5.00	359 06	1.12 26
District No. 15.....	129,510	25	5,180	2.320	1.00	300 46	.43 27
District No. 16.....	180,740	23	7,853	2.320	3.00	432 63	.46 28
District No. 17.....	73,020	21	3,477	2.320	10.00	169 42	.85 29
District No. 18.....	137,879	20	6,894	2.320	5.00	319 87	.83 30
District No. 19.....	52,900	27	1,938	2.320	9.00	122 72	.80 31
District No. 20.....	258,029	12	21,562	2.320	1.00	598 62	.16 32
District No. 21.....	124,348	28	5,181	2.320	1.00	288 48	.11 33
District No. 22.....	298,827	4	74,581	2.320	1.00	692 11	.80 34
District No. 23.....	75,560	16	4,722	2.320	20.00	175 29	.61 35

## APPORTIONMENT OF CURRENT STATE SCHOOL FUND—1916.—Continued.

\$3,036,140.00 Apportioned on Actual Attendance Basis							\$3,036,140.00 Apportioned on Present Basis			15
9	10	11	12	13	14	Gain or Loss If Present Basis of Apportionment Were Changed to Actual Attendance Basis				
Actual Days' Attendance Year Ending June 30, 1915	Rate Per Diem, All Credits Excluded, .09141	Total Amount of Current State School Fund District Would Receive (\$3,036,140.00)	Total Days' Attendance on Present Basis of Apportion- ment for Year Ending June 30, 1915	Present Rate Per Diem .07382 Plus \$100.00 H. S. Bonus	Total Amount of Current State School Fund Received by District, Plus \$100.00 H. S. Bonus (\$3,036,140.00)					
DISTRICTS										
GRANT COUNTY—										
District No. 26.....	.09141	\$235 19	2,653	.07382	\$195 84	1				
District No. 27.....	.09141	233 73	2,642	.07382	194 76	2				
District No. 28.....	.09141	146 89	2,000	.07382	147 64	3				
District No. 29.....	.09141	199 91	2,292	.07382	169 19	4				
District No. 30.....	.09141	189 03	2,138	.07382	157 82	5				
District No. 31.....	.09141	71 66	2,000	.07382	147 64	6				
District No. 32.....	.09141	135 41	2,000	.07382	147 64	7				
District No. 33.....	.09141	154 02	2,000	.07382	147 64	8				
District No. 34.....	.09141	.....	.....	.07382	.....	9				
District No. 35.....	.09141	149 45	2,000	.07382	147 64	10				
District No. 36.....	.09141	52 65	2,000	.07382	147 64	11				
OTALLAM COUNTY—										
District No. 38.....	.09141	536 21	6,101	.07382	450 37	12				
District No. 41.....	.09141	53 84	2,000	.07382	147 64	13				
District No. 42.....	.09141	95 15	2,000	.07382	147 64	14				
District No. 43.....	.09141	279 16	3,144	.07382	232 09	15				
District No. 46.....	.09141	125 87	2,000	.07382	147 64	16				
District No. 47.....	.09141	55 12	2,000	.07382	147 64	17				
District No. 48.....	.09141	120 47	2,000	.07382	147 64	18				
District No. 49.....	.09141	45 83	2,000	.07382	147 64	19				
District No. 53.....	.09141	57 13	2,000	.07382	147 64	20				
District No. 54.....	.09141	97 16	2,000	.07382	147 64	21				
District No. 55.....	.09141	24 31	2,000	.07382	147 64	22				

## APPORTIONMENT OF CURRENT STATE SCHOOL FUND—1916.—Continued.

	\$3,036,140.00 Apportioned on Actual Attendance Basis				\$3,036,140.00 Apportioned on Present Basis			15 Gain or Loss if Present Basis of Apportionment Were Changed to Actual Attendance Basis
	9 Actual Days' Attendance Year Ending June 30, 1915	10 Rate Per Diem, All Credits Excluded, .09141	11 Total Amount of Current State School Fund District Would Receive (\$3,036,140.00)	12 Total Days' Attendance on Present Basis of Apportion- ment for Year Ending June 30, 1915	13 Present Rate Per Diem .07382 Plus \$100.00 H. S. Bonus	14 Total Amount of Current State School Fund Received by District, Plus \$100.00 H. S. Bonus (\$3,036,140.00)		
DISTRICTS								
23	3,188	.09141	291 41	8,284	.07382	242 42	-1 48 99	23
24	2,050	.09141	187 39	2,111	.07382	155 83	-1 31 56	24
25	3,893	.09141	355 85	4,007	.07382	295 79	-1 60 06	25
26	7,729	.09141	706 50	8,179	.07382	603 77	-1 102 73	26
27	2,568	.09141	234 74	2,643	.07382	195 10	-1 39 64	27
28	2,036	.09141	186 11	4,096	.07382	302 86	-1 116 25	28
29	2,725	.09141	249 09	2,925	.07382	215 92	-1 33 17	29
30	2,045	.09141	191 59	2,161	.07382	159 52	-1 32 07	30
31	1,622	.09141	148 26	2,000	.07382	147 64	-1 62	31
32	1,039	.09141	98 80	2,000	.07382	147 64	-50 84	32
33	2,190	.09141	200 18	2,265	.07382	167 20	-1 82 96	33
34	95	.09141	8 76	2,000	.07382	147 64	-138 88	34
35	2,042	.09141	186 65	2,182	.07382	161 07	-1 25 58	35
COLUMBIA COUNTY—								
District No. 11.....			291 41	8,284	.07382	242 42	-1 48 99	23
District No. 12.....			187 39	2,111	.07382	155 83	-1 31 56	24
District No. 13.....			355 85	4,007	.07382	295 79	-1 60 06	25
District No. 14.....			706 50	8,179	.07382	603 77	-1 102 73	26
District No. 15.....			234 74	2,643	.07382	195 10	-1 39 64	27
District No. 16.....			186 11	4,096	.07382	302 86	-1 116 25	28
District No. 17.....			249 09	2,925	.07382	215 92	-1 33 17	29
District No. 18.....			191 59	2,161	.07382	159 52	-1 32 07	30
District No. 19.....			148 26	2,000	.07382	147 64	-1 62	31
District No. 20.....			98 80	2,000	.07382	147 64	-50 84	32
District No. 21.....			200 18	2,265	.07382	167 20	-1 82 96	33
District No. 22.....			8 76	2,000	.07382	147 64	-138 88	34
District No. 23.....			186 65	2,182	.07382	161 07	-1 25 58	35



## APPORTIONMENT OF CURRENT STATE SCHOOL FUND—1916.—Concluded.

		16	17	18	19	20	21
	DISTRICTS	Number of Dollars of Total Current State School Fund Received for Each \$1.00 Paid to the Fund. Present Basis	Number of Dollars of Total Current State School Fund Received for Each \$1.00 Paid to the Fund. Actual Attendance Basis	Paid to the Current State School Fund Per Census Child as a Direct Tax (\$2,062,555)	Number of Pupils in Average Daily Attendance for School Year of 1914-15	Received from Total Current State School Fund Per Daily Attendance Pupil, Present Basis	Ratio of Amount Received Per Average Daily Attendance Pupil to Amount Paid in Tax Per Census Child
GRANT COUNTY—							
1	District No. 26.....	\$0 40	\$0 49	\$11 95	16	\$12 24	1.02
2	District No. 27.....	1 23	1 48	5 26	17	11 45	2.17
3	District No. 28.....	27	27	13 92	14	10 54	.75
4	District No. 29.....	66	78	7 45	21	8 05	1.08
5	District No. 30.....	37	45	16 62	14	11 27	.87
6	District No. 31.....	70	34	9 96	6	24 60	2.46
7	District No. 32.....	1 55	1 42	4 31	13	11 35	2.63
8	District No. 33.....	50	52	14 75	11	13 42	.90
9	District No. 34.....						
10	District No. 35.....	72	73	7 30	14	10 54	1.44
11	District No. 36.....	97	34	21 65	4	36 91	1.70
CLALLAM COUNTY—							
12	District No. 38.....	3 24	3 86	1 90	47	9 53	5.04
13	District No. 41.....	2 09	76	7 84	4	36 91	4.71
14	District No. 42.....	79	51	15 53	6	24 60	1.53
15	District No. 43.....	2 26	2 72	3 20	18	12 89	4.02
16	District No. 45.....	85	73	11 46	8	18 45	1.60
17	District No. 47.....	15	05	134 84	4	36 91	.27
18	District No. 48.....	1 00	82	18 30	8	18 45	1.00
19	District No. 49.....	1 22	38	13 40	4	36 91	2.75
20	District No. 53.....	1 22	47	10 93	4	36 91	3.87
21	District No. 54.....	52	34	47 22	6	24 60	.52
22	District No. 55.....	16	02	297 10	2	73 82	.24



## APPORTIONMENT OF CURRENT STATE SCHOOL FUND—1916.—Continued.

	16 Number of Dollars of Total Cur- rent State School Fund Received for Each \$1.00 of Taxes Paid to the Fund. Present Basis	17 Number of Dollars of Total Cur- rent State School Fund Received for Each \$1.00 of Taxes Paid to the Fund. Ac- tual Attend- ance Basis	18 Paid to the Current State School Fund Per Census Child as a Direct Tax (\$2,062,563)	19 Number of Pupils in Average Daily Attendance for School Year of 1914-15	20 Received from Total Current State School Fund Per Daily Attendance Pupil, Present Basis	21 Ratio of Amount Received Per Average Daily Attendance Pupil to Amount Paid in Tax Per Census Child
<b>DISTRICTS</b>						
<b>COLUMBIA COUNTY—</b>						
23	District No. 11.....	44	54	19	12 76	.66
24	District No. 12.....	72	87	12	12 98	1.33
25	District No. 13.....	1 75	2 11	22	13 44	2.48
26	District No. 14.....	1 68	1 96	27	22 86	5.79
27	District No. 15.....	64	78	15	13 00	1.06
28	District No. 16.....	69	43	14	21 59	1.14
29	District No. 17.....	1 27	1 47	20	10 79	1.33
30	District No. 18.....	49	59	13	12 27	.76
31	District No. 19.....	1 20	1 20	10	14 76	3.25
32	District No. 20.....	24	16	6	24 60	.49
33	District No. 21.....	57	69	15	11 14	1.08
34	District No. 22.....	21	01	.56	263 64	1.52
35	District No. 23.....	91	1 06	14	11 50	1.05





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